

EXHIBIT B

Master Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

ALEXANDER E. JONES,

Debtor.

)
) Chapter 11
)
) Case No. 22-33553 (CML)
)
)
)
)

**DECLARATION OF HOWARD S. MASTER
IN SUPPORT OF THE APPLICATION OF THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS OF ALEXANDER E.
JONES TO RETAIN AND EMPLOY NARDELLO & CO. LLC AS SPECIALIZED
FORENSIC FINANCIAL ADVISOR, EFFECTIVE AS OF JANUARY 5, 2023**

I, Howard S. Master, pursuant to 28 U.S.C. § 1746, to the best of my knowledge and belief, and after reasonable inquiry, declare under penalty of perjury as follows:

1. I am a Managing Director and Counsel to the CEO at Nardello & Co. LLC (together with its subsidiaries and affiliates, “Nardello”). My business address is Nardello & Co., 565 Fifth Avenue, 22nd floor, New York, NY 10017. I am authorized to submit this declaration (the “Declaration”) in support of the application (the “Application”) of the Official Committee of Unsecured Creditors (the “Committee”) of Alexander E. Jones (the “Debtor”) seeking approval to retain and employ Nardello as specialized forensic financial advisor to the Committee.¹

2. Neither I, Nardello nor any shareholders, officers or employees thereof, insofar as I have been able to ascertain, has any connection with the Committee, the Debtor, the Debtor’s creditors or any other parties in interest herein, their respective attorneys and accountants, the U.S. Trustee or any person employed in the office of the U.S. Trustee, except as set forth herein.

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

3. Nardello has made the following investigation of disinterestedness prior to submitting this Declaration. Nardello has undertaken a full and thorough check of its conflicts database, which contains the names of clients and other parties interested in particular matters. Nardello requires all of its professionals, before accepting the representation of a new client, or the representation of an existing client in a new matter, to conduct a conflicts check through Nardello's database and to enter conflict information regarding new clients or new matters into that database. Thus, a review of that conflicts database should reveal any actual or potential conflicts of interest with respect to any given representation. In particular, an employee of Nardello, under my supervision, entered the names listed on **Schedule 1** into Nardello's conflicts database and conducted a conflicts check in that database.

4. Based on the results of Nardello's search of its database, it appears that Nardello does not hold or represent any interest adverse to and has no connection, subject to the disclosures set forth below and in **Schedule 2**, with the Debtor herein, his creditors, the Committee, the U.S. Trustee or any party in interest herein in the matters upon which Nardello is to be retained and is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code.

REPRESENTATION OF PARTIES IN INTEREST

5. Nardello represented, represents and, in the future, may represent creditors of the Debtor or other parties in interest in connection with matters unrelated to the Debtor and this case. At this time, Nardello is not aware of any such representations except as noted in **Schedule 2**. If Nardello identifies any further such representations, Nardello shall make further disclosures as may be appropriate at that time.

6. Nardello has represented, may represent, and in the future will likely represent debtors and creditors' committees in cases unrelated to the Debtor and this case wherein one or

more of the law firms representing the members of the Committee or other parties in interest serve as or will serve as professionals to members of those committees.

7. Nardello is a “disinterested person” as that term is defined in Bankruptcy Code section 101(14) in that Nardello, its shareholders, employees and officers: (i) are not creditors of the Debtor or insiders in any of Debtor’s businesses; (ii) are not and were not, within two (2) years before the Petition Date, an employee of the Debtor or a director, officer or employee of the Debtor’s businesses; and (iii) do not have an interest materially adverse to the interests of the Debtor’s estate or of any class of creditors, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason.

PROFESSIONAL COMPENSATION

8. Nardello has not received any retainer from the Debtor, the Committee or any member of the Committee, nor has Nardello received any payment or promise of payment, during the one-year period prior to the Petition Date. No compensation has been paid or promised to be paid from a source other than the Debtor’s estate in this case. No promises have been received by Nardello or by its shareholders, officers or employees thereof as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code. Nardello has no agreement with any other entity to share with such entity any compensation received by Nardello in connection with this case. Neither the Committee nor any of its representatives are or will be liable for fees or costs incurred by Nardello in connection with the Committee’s retention of Nardello in case.

9. In recognition of the unique and important circumstances of this Chapter 11 Case, Nardello has agreed to provide its services on a *pro bono* basis. Notwithstanding the foregoing, Nardello has requested authority to seek reimbursement from the Debtor’s estate of documented

expenses, disbursements and other charges incurred by Nardello in connection with services provided to the Committee during the course of the Chapter 11 Case exceeding \$10,000. Expenses may include, among other things, costs of travel and lodging expenses, legal counsel costs, research, communications, applicable taxes and other direct expenses. Nardello will use reasonable efforts to minimize the incurrence of such expenses and will work closely with the Committee and Akin Gump to ensure that potential significant expenses to be incurred by Nardello are in the best interests of the Debtor's estate.

INDEMNIFICATION

10. Nardello requires the Indemnification Provisions described in the Application and cannot proceed without them. Nardello requires these terms in substantially all of its engagements, including *pro bono* engagements.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed this 6th day of February, 2023.

/s/ Howard S. Master.
Howard S. Master

Schedule 1

Schedule of Searched Parties

OFFICIAL COMMITTEE OF UNSECURED CREDITORS

Hensel, Jennifer
Hockley, Nicole
Lewis, Scarlet

Parker, Robert
Pozner, Leonard
Wheeler, David

DEBTOR

Alexander E. Jones

OTHER POTENTIAL PARTIES IN INTEREST¹

Addshoppers, Inc.
ADP TotalSource
Airco Mechanical, Ltd.
Aldenberg, William
Ally Auto
Ally Bank
Amazon Marketplace/Amazon Payments, Inc.
Amazon Web Services
Amazon.com, Inc.
American Express
American Express National Bank
American Media/Reality Zone
Andrews, Christopher
AT&T
Atomial, LLC
AWIO Web Services LLC
Balcones Recycling, Inc.
Barden, Jacqueline
Barden, Mark
Biodec, LLC
Blott, Jacqueline
Campco
Chase Bank

Chelsea Green Publishing
City of Austin
Cloudflare, Inc.
Coan, Richard, Chapter 7 Trustee for Debtor
Lafferty, Erica
Constant Contact, Inc.
CustomTattooNow.com
David Icke Books Limited
de la Rosa, Veronica
De Lage Landen Financial Services, Inc.
Deese, Stetson
DirectTV
eBay
eCommerce CDN, LLC
Edgecast, Inc.
Elevated Solutions Group
EPS, LLC
ERM Protect
Firestick
Frost Insurance Agency
FW Robert Broadcasting Co.
Getty Images, Inc.
Gilmore, Brennan
Gracenote

¹ This category includes the list of potential parties in interest provided by the Debtor and the names of utilities and banks identified in the *Debtor's Emergency Motion for Order Under 11 U.S.C. §§ 105(a) and 366(i) Prohibiting Utility Companies from Altering or Discontinuing Service on Account of Prepetition Invoices, (ii) Approving Deposit Account as Adequate Assurance of Payment, and (iii) Establishing Procedures for Resolving Requests by Utility Companies for Additional Assurance Payment*, dated December 21, 2022 [ECF No. 70] and the *Debtor's Monthly Operating Report for the Period Ending December 31, 2022*, dated January 24, 2023 [ECF No. 123], respectively.

Greenair, Inc.
Haivision Network Video
HBO Max
Heslin, Neil
High Gabriel Water Supply Corporation
d/b/a Texas Water
Hockley, Ian
Hulu, LLC
Impact Fire Services, LLC
Independent Publishers Group
Iron Mountain, Inc.
JCE SEO
JW JIB Productions, LLC
KI4U.com
Konica Minolta Premier Finance
Lafferty, Erica
Lair, Justin
Lincoln-Remi Group, LLC
LIT Industrial
Logo It, LLC
Lumen/Level 3 Communications
Magento
Marcel Fontaine (deceased)
Microsoft Bing Ads
Microsoft Online, Inc.
Miller, Sean
mongoDB Cloud
MRJR Holdings, LLC
Music Videos Distributors
MVD Entertainment Group
Netflix, Inc.
NetSuite Inc.
New Relic
Newegg.com
One Party America, LLC
Orkin, Inc.
Parisi, Carlee Soto
Payarc
Paymentus
Perfect-Imprints.com
Perkins, Wes
Pipe Hitters Union, LLC
PNC Bank
Post Hill Press, LLC
Poulsen, Debra
Power Reviews, Inc.

PQPR Holdings Limited, LLC
Precision Camera
Precision Oxygen
Private Jets, LLC
Prosperity Bank
Protection 1 Alarm
Public Storage
Randazza Legal Group, PLLC
RatsMedical.com
Ready Alliance Group, Inc.
Reeves Law, PLLC
Renaissance
Restore America
Richman, Jeremy
Sadowksi, Christopher
Schmidt, Robert
Security Bank
Security Bank of Crawford
Sherlach, William
Simon & Schuster
SintecMedia NYC, Inc. DBA Operative
Sirius XM Holdings, Inc.
Skousen, Joel
Skyhorse Publishing
SLNT
Soto, Carlos
Soto, Donna
Soto-Marino, Jillian
Sparkletts & Sierra Springs
Spectrum Enterprise aka Time Warner Cable
Stamps.com
Stone Edge Technologies, Inc.
Stratus Technologies
Studio 2426, LLC
Synergy North America, Inc.
TD Canada Trust
Texas Comptroller of Public Accounts
Texas Disposal Systems, Inc.
Texas Gas Service
Textedly
The Creative Group
The Hartford
The Steam Team, Inc.
Third Coast Graphics, Inc.
Thomas, David
Tolentino, Gabriela

Travelers
Travis County MUD 3
Travis County WCID 17
Travis County, Texas
U.S. Legal Support
Uline Shipping Supply
Vazquez, Valdemar Rodriguez
Verizon Edgecast
Verizon Wireless
Vultr
Waste Connections Lone Star, Inc.

Water Event – Pure Water Solutions
Watson, Paul
Westwood One, LLC
Wheeler, Francine
Willow Grove Productions
Wisconsin Dept. of Revenue
WMQM-AM 1600
WWCR
Your Promotional Products, LLC
Zendesk, Inc.
Zoom US

RELATED CASES

Free Speech Systems, LLC
InfoW, LLC

IWHealth, LLC
Prison Planet TV, LLC

BANKRUPTCY JUDGES, US TRUSTEE & COURT STAFF (SDTX)

Alonzo, Albert
Bradley, David J.
Castro, Ana
Castro, Ruben
Chavez, Jeannie
Conrad, Tracey
Do, Linh Thu
Hansen, Darlene
Isgur, Marvin (Judge)
Jones, David R. (Chief Judge)

Laws, Tyler
Lopez, Christopher (Judge)
Miller, Elizabeth
Norman, Jeffrey P. (Judge)
Picota, Kimberly
Portillo, VrianaRios, Mario
Rodriguez, Eduardo V. (Judge)
Saldona, Rosario

NOTICE OF APPEARANCE PARTIES AND/OR COUNSEL, AS OF JANUARY 29, 2023²

Bank of America, N.A
Haselden Farow, PLLC
John Malone, PLLC
Law Office of Liz Freeman
Law Offices of Ray Battaglia, PLLC

McCarthy Holthus, LLP
Melissa A. Haselden
Security Bank of Crawford
Travis County Attorney Office

COMMITTEE PROFESSIONALS

Akin Gump Strauss Hauer & Feld LLP
Teneo Capital LLC

² This category only includes parties that filed notices of appearance that have not been already listed under other categories.

DEBTOR PROFESSIONALS

Blackbriar Advisors LLC
Crowe & Dunlevy, P.C.

Jordan & Ortiz, P.C.
Kennerly, LLC

COUNSEL TO THE SANDY HOOK FAMILIES

Cain & Skarnulis PLLC
Chamberlain Hrdlicka
Kaster Lynch Farrar & Ball, LLP
Koskoff Koskoff & Bieder PC
McDowell Hetherington LLP
Paul, Weiss, Rifkind, Wharton & Garrison LLP
Willkie Farr & Gallagher LLP

Schedule 2

Listing of Parties in Interest

Contract Counterparties (within the past year):

- Amazon.com, Amazon Web Services and affiliated companies
- Akin Gump Strauss Hauer & Feld LLP
- Teneo Capital LLC
- Willkie Farr & Gallagher LLP

Vendors (within the past year):

- Amazon.com
- American Express
- AT&T
- De Lage Landon Financial Services, Inc.
- DirectTV
- Iron Mountain, Inc.
- Konica Minolta Business Solutions U.S.A., Inc.
- Level 3 Communications LLC
- Microsoft Online
- Spectrum Enterprises
- Stamps.com
- Uline Shipping Supply
- Verizon Wireless
- Zendesk
- ZoomUS